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ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Financial Report

Year Ended June 30, 2006

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 9-13-06

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INDEPENDENT AUDITORS' REPORT

The Honorable Edmond E. Kinler, Jr.
St. James Parish Clerk of Court
Convent, Louisiana

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the St. James Parish Clerk of Court, a component unit of the St. James Parish Government, as of and for the year ended June 30, 2006, which collectively comprise the St. James Parish Clerk of Court's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the St. James Parish Clerk of Court. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards and the standards generally accepted in the United States of America applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the St. James Parish Clerk of Court, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the St. James Parish Clerk of Court, as of June 30, 2006, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated July 26, 2006 on our consideration of the St. James Parish Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in conjunction with this report in considering the results of our audit.

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The required supplementary information on page 25 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The St. James Parish Clerk of Court has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. James Parish Clerk of Court's basic financial statements. The other supplementary information section is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The prior year comparative information on the other supplementary information has been derived from the St. James Parish Clerk of Court's 2005 financial statements, which was subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, was fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
July 26, 2006

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Statement of Net Assets
June 30, 2006

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 79,963
Investments	136,432
Receivables, net	25,404
Due from other governmental units	5,466
Accrued interest	<u>4,622</u>
Total current assets	<u>251,887</u>
Noncurrent assets:	
Capital assets, net	<u>79,783</u>
Total assets	<u>331,670</u>
LIABILITIES	
Current liabilities:	
Accounts and other payables	4,734
Noncurrent liabilities:	
Compensated absences payable	<u>54,359</u>
Total liabilities	<u>59,093</u>
NET ASSETS	
Invested in capital assets	79,783
Unrestricted	<u>192,794</u>
Total net assets	<u>\$ 272,577</u>

The accompanying notes are an integral part of the basic financial statements.

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Statement of Activities
For the Year Ended June 30, 2006

Activities	Program Revenues			Net (Expense) Revenues and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 707,773	\$ 609,627	\$ -	\$ (98,146)

General revenues:

Interest and investment earnings

17,730

Change in net assets

(80,416)

Net assets - July 1, 2005

352,993

Net assets - June 30, 2006

\$ 272,577

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Balance Sheet - Governmental Fund
June 30, 2006

	<u>General Fund</u>
ASSETS	
Cash	\$ 79,963
Investments	136,432
Receivables:	
Accounts receivable	25,404
Due from other governmental agencies	5,466
Accrued interest	<u>4,622</u>
Total assets	<u>\$251,887</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 4,734
Fund balance:	
Unreserved, undesignated	<u>247,153</u>
Total liabilities and fund balance	<u>\$251,887</u>

The accompanying notes are an integral part of the basic financial statements.

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Assets
June 30, 2006

Total fund balance for the governmental fund at June 30, 2006		\$ 247,153
Cost of capital assets at June 30, 2006	\$ 126,351	
Less: Accumulated depreciation	<u>(46,568)</u>	79,783
Long-term liabilities at June 30, 2006:		
Compensated absences payable		<u>(54,359)</u>
Total net assets of governmental activities at June 30, 2006		<u>\$ 272,577</u>

The accompanying notes are an integral part of the basic financial statements.

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund
For the Year Ended June 30, 2006

	<u>General Fund</u>
Revenues:	
Licenses and permits	\$ 3,905
Fees, charges, and commissions for services -	
Court costs, fees, and charges	77,175
Fees for recording legal documents	450,001
Fees for certified copies	78,546
Use of money and property	
Interest earnings	<u>17,730</u>
Total revenues	<u>627,357</u>
Expenditures:	
Current -	
Personal services and related benefits	610,102
Operating services	40,334
Materials and supplies	58,802
Capital outlay	<u>77,743</u>
Total expenditures	<u>786,981</u>
Deficiency of revenues over expenditures	(159,624)
Fund balance, beginning of year	<u>406,777</u>
Fund balance, end of year	<u>\$ 247,153</u>

The accompanying notes are an integral part of the basic financial statements.

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Fund
to the Statement of Activities
For the Year Ended June 30, 2006

Total net change in fund balance for the year ended June 30, 2006 per Statement of Revenues, Expenditures and Changes in Fund Balance		\$ (159,624)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 77,743	
Depreciation expense for the year ended June 30, 2006	<u>(11,770)</u>	65,973
Plus: Excess of compensated absences used over compensated absences earned		<u>13,235</u>
Total change in net assets for the year ended June 30, 2006 per Statement of Activities		<u>\$ (80,416)</u>

The accompanying notes are an integral part of the basic financial statements.

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Statement of Fiduciary Net Assets
June 30, 2006

	<u>Agency Funds</u>
ASSETS	
Cash	\$ 213,802
Interest-bearing deposits	<u>1,104,730</u>
Total assets	<u>\$1,318,532</u>
LIABILITIES	
Due to litigants and others	<u>\$1,318,532</u>

The accompanying notes are an integral part of the basic financial statements.

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the St. James Parish Clerk of Court have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements and the fund financial statements of the fiduciary fund, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions on or before November 30, 1989 have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The accounting and reporting framework and the more significant accounting policies are discussed in a subsequent subsection of this note.

Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:513 and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, a Clerk of Court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. A Clerk of Court is elected for a term of four years.

These financial statements only include funds and activities that are controlled by the Clerk of Court as an independently elected parish official. The Clerk of Court is a component unit of the St. James Parish Government. The Clerk of Court is fiscally dependent on the St. James Parish Government since the Clerk's offices are located in the Parish Court House. The Parish Government pays for the upkeep and maintenance of the courthouse and certain operating expenditures of the Clerk's office.

As an independently elected official, the Clerk of Court is solely responsible for the operations of his office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Certain units of local government over which the Clerk of Court exercises no oversight responsibility, such as the parish school board, other independently elected officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the Parish Clerk of Court.

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation

The accompanying basic financial statements of the Clerk have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Government – Wide Financial Statements (GWFS)

The statement of net assets and the statement of activities display information about the Clerk as a whole. These statements include all the financial activities of the Clerk. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Clerk's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the Clerk, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Accounting

The accounts of the Clerk of Court are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The various funds of the Clerk of Court are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the entity or total assets, liabilities, revenues, or expenditures/expenses of that individual governmental fund is at least 10 percent of the corresponding total for all funds of that category or type.

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Notes to Basic Financial Statements (Continued)

The major fund of the Clerk of Court is described below:

Governmental Fund -

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Clerk of Court and is used to account for the operations of the Clerk of Court's office. The various fees and charges due to the Clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

Additionally, the Clerk of Court reports the following fund types:

Fiduciary Funds -

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of other funds within the Clerk of Court. The funds accounted for in this category by the Clerk of Court are the agency funds. The agency funds are as follows:

Advance Deposit Fund – accounts for advance deposits on suits filed by litigants.

Registry of the Court Fund – accounts for funds which have been ordered by the court to be held until judgment has been rendered in court litigation.

Jury Fund – account is to pay jurors who report for Petit and Civil Jury.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded with the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net assets and the statement of activities, governmental activities are presented using the economic resources measurement focus as defined in item b. below. In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- a. The governmental fund utilizes a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Notes to Basic Financial Statements (Continued)

- b. The government-wide financial statement utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net assets.

Basis of Accounting

In the government-wide statement of net assets and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits and investments

For purposes of the statement of net assets, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Clerk of Court. At June 30, 2006, all of the Clerk's investments are in the Louisiana Asset Management Pool (LAMP), which are stated at amortized cost.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk of Court maintains a threshold level of \$500 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Notes to Basic Financial Statements (Continued)

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Furniture, fixtures and equipment	5-10 years
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Compensated Absences

Employees of the Clerk of Court's office earn vacation and sick leave each year as follows:

Vacation –

- (a) Employees with 1 – 12 years earn 12 days per year.
- (b) Employees with 13 – 22 years earn 17 days per year.
- (c) Employees with more than 22 years earn 22 days per year.

Sick leave –

- (a) Employees with 1 – 3 years earn 12 days per year.
- (b) Employees with 3 – 10 years earn 18 days per year.
- (c) Employees with more than 10 years earn 24 days per year.

Vacation leave must be used in the year earned. Upon resignation or retirement, employees may, at the discretion of the Clerk, be paid for unused sick leave at the employee's current rate of pay. Sick leave may be accumulated to a maximum of 60 days and carried over to succeeding years. At June 30, 2006, the Clerk of Court has \$54,359 of accumulated sick leave benefits required to be reported in accordance with GASB Statement No. 16, "Accounting for Compensated Absences."

Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in two components:

- a. Invested in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation.
- b. Unrestricted net assets – All other net assets that do not meet the definition "invested in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Notes to Basic Financial Statements (Continued)

E. Revenues, Expenditures, and Expenses

Operating Revenues and Expenses

Operating revenues and expenses are those that result from providing services and producing and delivering goods and/or services. Revenues and fees, charges and commission for services are recorded when the Clerk is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenue when earned. Substantially all other revenues are recorded when received.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified as follows:

Governmental Funds – By Character

F. Budgetary Accounting

The Clerk of Court follows these procedures in establishing the budgetary data reflected in the financial statements:

1. A proposed budget is prepared and submitted to the Clerk of Court for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Clerk of Court. Such amendments were not material in relation to the original appropriations.

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Notes to Basic Financial Statements (Continued)

G. Bad Debts

Through the establishment of an allowance account, uncollectible amounts due from customers' receivables are recognized as bad debts at the time information becomes available, which would indicate the uncollectibility of the particular receivable. The allowance for uncollectibles for customers' receivables at June 30, 2006 was \$518.

(2) Cash and Interest-Bearing Deposits

Under state law, the Clerk of Court may deposit funds within a fiscal agent bank located in the parish or congressional district that is organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Clerk of Court may also invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2006, the Clerk of Court has cash and interest-bearing (book balances) totaling \$1,398,495 as follows:

	<u>Governmental Activities</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Demand deposits	\$ 79,963	\$ 213,802	\$ 293,765
Time and money-market deposits	<u>-</u>	<u>1,104,730</u>	<u>1,104,730</u>
Total	<u>\$ 79,963</u>	<u>\$ 1,318,532</u>	<u>\$ 1,398,495</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The following is a summary of deposit balances (bank balances) at June 30, 2006, and the related federal insurance and pledged securities:

Bank balances	<u>\$ 1,472,063</u>
Federal insurance	\$ 303,409
Pledged securities (category 3)	<u>1,168,654</u>
Total federal insurance and pledged securities	<u>\$ 1,472,063</u>

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Notes to Basic Financial Statements (Continued)

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Clerk of Court's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

(3) Investments

Investments in the amount of \$136,432 at June 30, 2006 are in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.165, the investment in LAMP is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, and is governed by a board of directors comprised of representatives from various local governments and state wide professional organizations. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by the Securities and Exchange Commission's (SEC's) Rule 2-a7, which governs registered money market funds. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government, or one of its agencies, enterprises or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days. The fair market value of investments is determined on a weekly basis to monitor any variances between amortized cost and market value. The fair market value of the Clerk's investment in LAMP is the same as the value of the pool shares. Normally, investments are required to be reported at fair value. For purposes of determining participants' shares, investments are valued at amortized cost. Investments in an external investment pool can be reported at amortized cost of the external investment pool. LAMP is an external investment pool that operates in a manner consistent with SEC Rule 2a7. The fair value of the investment is not materially different from the reported amount. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Notes to Basic Financial Statements (Continued)

(4) Capital Assets

Capital asset activity for the year ended June 30, 2006 was as follows:

	<u>Balance 7/1/2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2006</u>
Governmental activities:				
Equipment, furniture and fixtures	\$ 33,858	\$ 77,743	\$ -	\$111,601
Automobile	<u>14,750</u>	<u>-</u>	<u>-</u>	<u>14,750</u>
Total	48,608	77,743	-	126,351
Less: accumulated depreciation	<u>34,798</u>	<u>11,770</u>	<u>-</u>	<u>46,568</u>
Governmental activities, capital assets, net	<u>\$ 13,810</u>	<u>\$ 65,973</u>	<u>\$ -</u>	<u>\$ 79,783</u>

Depreciation expense of \$11,770 was charged to the general government function.

(5) Changes in Long-Term Debt

Long-term debt for the Clerk of Court consists of compensated absences payable. The following is a summary of the long-term debt transactions during the year:

Long-term debt payable at June 30, 2005	\$ 67,594
Additions	92
Reductions	<u>(13,327)</u>
Long-term debt payable at June 30, 2006	<u>\$ 54,359</u>

The increase in long-term debt represents accumulated sick leave that is fully vested as approved by the St. James Clerk of Court for the year ended June 30, 2006.

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Notes to Basic Financial Statements (Continued)

(6) Pension Plan

Plan Description. – Substantially all employees of the St. James Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of credited service, not to exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

The System issues an annual publicly available financial report that included financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162.

Funding Policy. - Plan members are required by state statute to contribute 8.25% of their annual covered salary and the St. James Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 15.75% of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the St. James Parish Clerk of Court are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The St. James Parish Clerk of Court's contributions to the Retirement System for the years ended June 30, 2006, 2005, and 2004 were \$87,448 , \$88,739, and \$76,947, respectively, equal to the required contributions for each year.

(7) Deferred Compensation Plan

Plan Description. The St. James Parish Clerk of Court offers its employees participation in the Louisiana Public Employees Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with Internal Revenue Code Section 457. The plan is reported as an agency fund in the State of Louisiana's financial statements. The plan, available to all Clerk of Court's employees, permits the employees to defer a portion of their salary until future years. The Clerk of Court matches 100% of employee contributions. The Clerk of Court's contribution to the plan amounted to \$32,000, \$31,700 and \$33,200 for the years ended June 30, 2006, 2005, and 2004 respectively. The deferred compensation is not available to employees until termination, retirement, death, or proof of hardship.

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Notes to Basic Financial Statements (Continued)

All amounts of compensation deferred under the plan, all property rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State of Louisiana (without being restricted to the provisions of benefits under the plan) subject only to the claims of the general creditors of the State of Louisiana. Participants' rights under the plan are equal to those of general creditors of the State of Louisiana in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of management, after consulting with legal counsel, that the Clerk of Court has no liability for losses under the plan.

(8) Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits follows:

	Year Ended June 30, 2006			Unsettled Deposits at End of Year
	Unsettled Deposits at Beginning of Year	Additions	Reductions	
Agency funds:				
Advance Deposit	\$ 404,357	\$ 537,741	\$ 398,205	\$ 543,893
Registry of Court	680,971	150,199	60,423	770,747
Jury Fund	7,054	20,646	23,808	3,892
Totals	<u>\$ 1,092,382</u>	<u>\$ 708,586</u>	<u>\$ 482,436</u>	<u>\$ 1,318,532</u>

(9) Risk Management

The Clerk of Court is exposed to risks of loss in the areas of auto liability, professional liability and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(10) Litigation and Claims

There is no litigation pending against the St. James Parish Clerk of Court's office at June 30, 2006.

(11) Expenditures of the Clerk of Court Paid by the Parish Government

The Clerk's office is located in the St. James Parish Courthouse. The St. James Parish Government pays the upkeep and maintenance of the courthouse. In addition, the Parish Government also pays some of the Clerk's operating expenditures. These expenditures are not reflected in the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Budgetary Comparison Schedule
General Fund
Year Ended June 30, 2006
With Comparative Actual Amounts for the Year Ended June 30, 2005

	2006			Variance -	2005
	Budget		Actual	Positive (Negative)	Actual
	Original	Final			
Revenues:					
Licenses and permits	\$ 3,500	\$ 3,100	\$ 3,905	\$ 805	\$ 3,600
Fees, charges, and commissions for services -					
Court costs, fees, and charges	76,350	71,620	77,175	5,555	77,374
Fees for recording legal documents	595,500	449,200	450,001	801	656,042
Fees for certified copies	90,000	73,500	78,546	5,046	114,618
Use of money and property -					
Interest earnings	7,500	8,250	17,730	9,480	22,372
Total revenues	<u>772,850</u>	<u>605,670</u>	<u>627,357</u>	<u>21,687</u>	<u>874,006</u>
Expenditures:					
Current -					
Personal services and related benefits	654,100	608,623	610,102	(1,479)	623,264
Operating services	52,700	41,200	40,334	866	42,722
Materials and supplies	58,000	65,105	58,802	6,303	66,445
Capital outlay	<u>75,000</u>	<u>77,050</u>	<u>77,743</u>	<u>(693)</u>	<u>-</u>
Total expenditures	<u>839,800</u>	<u>791,978</u>	<u>786,981</u>	<u>4,997</u>	<u>732,431</u>
Excess (deficiency) of revenues over expenditures	(66,950)	(186,308)	(159,624)	26,684	141,575
Fund balance, beginning of year	<u>406,777</u>	<u>406,777</u>	<u>406,777</u>	<u>-</u>	<u>265,202</u>
Fund balance, end of year	<u>\$339,827</u>	<u>\$220,469</u>	<u>\$247,153</u>	<u>\$26,684</u>	<u>\$406,777</u>

OTHER SUPPLEMENTARY INFORMATION

OTHER FINANCIAL INFORMATION

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana
General Fund

Budgetary Comparison Schedule - Revenues
Year Ended June 30, 2006
With Comparative Actual Amounts for the Year Ended June 30, 2005

	2006			Variance -	2005
	Budget			Favorable	Actual
	Original	Final	Actual	(Unfavorable)	
Revenues:					
Licenses and permits -					
Marriage licenses	\$ 3,500	\$ 3,100	\$ 3,905	\$ 805	\$ 3,600
Court costs, fees, and charges -					
Court attendance	7,000	7,000	5,680	(1,320)	4,580
Criminal costs	30,000	28,000	32,058	4,058	32,335
Qualifying fees	200	20	20	-	10
Other	39,150	36,600	39,417	2,817	40,449
Total court costs, fees and charges	76,350	71,620	77,175	5,555	77,374
Fees for recording legal documents -					
Recordings	260,000	198,000	198,807	807	275,626
Suits and successions	325,000	245,000	245,466	466	371,799
Cancellations	3,500	1,000	610	(390)	2,601
Mortgage certificates	7,000	5,200	5,118	(82)	6,016
Total fees for recording legal documents	595,500	449,200	450,001	801	656,042
Fees for certified copies -					
Certified copies	90,000	73,500	78,546	5,046	114,618
Use of money and property -					
Interest earned	7,500	8,250	17,730	9,480	22,372
Total revenues	\$772,850	\$605,670	\$627,357	\$21,687	\$874,006

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana
General Fund

Budgetary Comparison Schedule - Expenditures
Year Ended June 30, 2006
With Comparative Actual Amounts for the Year Ended June 30, 2005

	2006				
	Budget			Variance -	2005
	Original	Final	Actual	Favorable (Unfavorable)	Actual
Current:					
Personal services and related benefits -					
Salaries:					
Clerk	\$ 87,000	\$ 87,000	\$ 87,141	\$ (141)	\$ 86,314
Deputy clerks	336,600	296,526	298,526	(2,000)	312,600
Other	10,000	16,600	15,863	737	13,680
Allowance	8,000	8,855	8,714	141	8,631
Clerk supplemental	10,000	7,900	8,970	(1,070)	9,042
Group insurance	70,000	66,242	67,174	(932)	68,832
Pension	128,000	121,000	119,448	1,552	120,439
Medicare tax	4,500	4,500	4,266	234	3,726
Total personal services and related benefits	<u>654,100</u>	<u>608,623</u>	<u>610,102</u>	<u>(1,479)</u>	<u>623,264</u>
Operating services -					
Professional fees	10,500	11,600	15,406	(3,806)	11,438
Insurance	9,500	9,500	4,377	5,123	3,829
Election expense allowance	2,100	2,100	2,100	-	2,100
Cott index	10,000	3,000	3,207	(207)	3,443
Postage	10,000	8,600	8,133	467	9,679
Uniforms	3,000	-	-	-	1,888
Birth certificates	7,000	5,000	5,768	(768)	7,348
Bad debts	-	500	518	(18)	459
Miscellaneous	600	900	825	75	2,538
Total operating services	<u>52,700</u>	<u>41,200</u>	<u>40,334</u>	<u>866</u>	<u>42,722</u>
Materials and supplies -					
Office supplies	48,950	59,405	53,662	5,743	61,918
Automobile supplies and maintenance	5,850	2,900	3,052	(152)	2,454
Dues and subscriptions	3,200	2,800	2,088	712	2,073
Total materials and supplies	<u>58,000</u>	<u>65,105</u>	<u>58,802</u>	<u>6,303</u>	<u>66,445</u>
Capital outlay:					
Office equipment	75,000	77,050	77,743	(693)	-
Total expenditures	<u>\$839,800</u>	<u>\$791,978</u>	<u>\$786,981</u>	<u>\$ 4,997</u>	<u>\$732,431</u>

FIDUCIARY FUND TYPE - AGENCY FUNDS

Advance Deposit Fund II -

This Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, is used to account for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

Registry of Court Fund -

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, is used to account for funds which have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

Jury Fund -

Act 632 of the State Legislature for the year 1979, authorized payment to Jurors who report for Jury Duty. This account is to pay Jurors who report for Petit and Civil Jury. The monies are collected from the St. James Parish Government or the Advance Deposit Accounts.

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana
Agency Funds

Combining Statement of Assets and Liabilities
June 30, 2006
With Comparative Totals for June 30, 2005

	<u>Advance Deposit II</u>	<u>Registry of Court</u>	<u>Jury Fund</u>	<u>Totals</u>	
				<u>2006</u>	<u>2005</u>
ASSETS					
Cash	\$193,893	\$ 16,017	\$ 3,892	\$ 213,802	\$ 89,268
Interest-bearing deposits	<u>350,000</u>	<u>754,730</u>	<u>-</u>	<u>1,104,730</u>	<u>1,003,114</u>
Total assets	<u>\$543,893</u>	<u>\$770,747</u>	<u>\$ 3,892</u>	<u>\$1,318,532</u>	<u>\$1,092,382</u>
LIABILITIES					
Due to St. James Parish Council	\$ -	\$ -	\$ 3,892	\$ 3,892	\$ 7,054
Due to litigants	<u>543,893</u>	<u>770,747</u>	<u>-</u>	<u>1,314,640</u>	<u>1,085,328</u>
Total liabilities	<u>\$543,893</u>	<u>\$770,747</u>	<u>\$ 3,892</u>	<u>\$1,318,532</u>	<u>\$1,092,382</u>

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana
Agency Funds

Combining Statement of Changes in Assets and Liabilities
Year Ended June 30, 2006
With Comparative Totals for the Year Ended June 30, 2005

	Advance Deposit II	Registry of Court	Jury Fund	Totals	
				2006	2005
ASSETS					
Cash, beginning of year	\$ 54,357	\$ 27,857	\$7,054	\$ 89,268	\$ 181,175
Interest-bearing deposits, beginning of year	350,000	653,114	-	1,003,114	779,711
Total assets, beginning of year	<u>404,357</u>	<u>680,971</u>	<u>7,054</u>	<u>1,092,382</u>	<u>960,886</u>
Additions:					
Suits and successions	537,741	-	-	537,741	453,091
Parish	-	-	20,646	20,646	30,615
Deposits per court order	-	147,037	-	147,037	522,338
Interest	-	3,162	-	3,162	1,825
Total additions	<u>537,741</u>	<u>150,199</u>	<u>20,646</u>	<u>708,586</u>	<u>1,007,869</u>
Total	<u>942,098</u>	<u>831,170</u>	<u>27,700</u>	<u>1,800,968</u>	<u>1,968,755</u>
Reductions:					
Clerk's costs (transferred to General Fund)	245,469	-	-	245,469	366,939
Refunds to litigants	50,071	60,423	-	110,494	354,337
Other*	19,059	-	23,808	42,867	64,622
Sheriff fees	69,898	-	-	69,898	75,876
Secretary of State	2,400	-	-	2,400	2,525
Judge's supplemental compensation fund	11,308	-	-	11,308	12,074
Total reductions	<u>398,205</u>	<u>60,423</u>	<u>23,808</u>	<u>482,436</u>	<u>876,373</u>
Cash, end of year	193,893	16,017	3,892	213,802	89,268
Interest-bearing deposits, end of year	350,000	754,730	-	1,104,730	1,003,114
Total assets, end of year	<u>\$543,893</u>	<u>\$770,747</u>	<u>\$3,892</u>	<u>\$1,318,532</u>	<u>\$1,092,382</u>
LIABILITIES					
Due to litigants and other funds, beginning of year	\$404,357	\$680,971	\$7,054	\$1,092,382	\$ 960,886
Additions	537,741	150,199	20,646	708,586	1,007,869
Reductions	<u>398,205</u>	<u>60,423</u>	<u>23,808</u>	<u>482,436</u>	<u>876,373</u>
Due to litigants and other funds, end of year	<u>\$543,893</u>	<u>\$770,747</u>	<u>\$3,892</u>	<u>\$1,318,532</u>	<u>\$1,092,382</u>

*Other - Witness fees, jury fees, jury commissioners, and court reporter fees.

INTERNAL CONTROL

AND

COMPLIANCE

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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Victor R. Slaven, CPA*
P. Troy Courville, CPA*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
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**REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Edmond E. Kinler, Jr.
St. James Parish Clerk of Court
Convent, Louisiana

We have audited the financial statements of the governmental activities, the major fund, and the aggregate fund information of the St. James Parish Clerk of Court as of and for the year ended June 30, 2006, which collectively comprise the St. James Parish Clerk of Court's basic financial statements and have issued our report thereon dated July 26, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. James Parish Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the St. James Parish Clerk of Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 06-1(IC).

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the St. James Parish Clerk of Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
July 26, 2006

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

**Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
For the Year Ended June 30, 2006**

Fiscal Year	Ref. No.	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
Finding Initially Occurred						
CURRENT YEAR (6/30/06) --						
<u>Internal Control:</u>						
	06-1(1C)	The Clerk did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Edmond Kinler, Jr., Clerk of Court	N/A
PRIOR YEAR (6/30/05) --						
<u>Internal Control:</u>						
	05-1(1C)	The Clerk did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Edmond Kinler, Jr., Clerk of Court	N/A